
OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Protocols for Presenting Internal Audit Reports

Eduardo Luna, Internal Auditor, has developed a list of protocols for communicating and presenting results of final audit reports, monitoring and reporting follow-up reports and providing other important Audit Committee communications such as Hotline reports.

Our Office was asked to review and comment on Mr. Luna's proposed protocols. We also asked Jefferson Wells to share their expertise in these matters. The attached chart presents, for each Audit document, the proposed Auditor's action and Audit Committee action along with comments from Jefferson Wells and the Independent Budget Analyst. This information is being provided to facilitate Audit Committee deliberations on this issue.

[SIGNED]

Andrea Tevlin
Independent Budget Analyst

Attachment